

## HOUSE BILL NO. 258

INTRODUCED BY M. REINHART

A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A TAX CREDIT FOR ELECTRONIC EQUIPMENT RECYCLING; AND PROVIDING PROCEDURES FOR REQUESTING AND CERTIFYING AN ELECTRONIC EQUIPMENT RECYCLING TAX CREDIT."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**NEW SECTION. Section 1. Credit for electronic equipment recycling.** (1) An individual, corporation, partnership, or small business corporation, as defined in 15-30-1101, may receive a credit of up to \$500 against taxes imposed by Title 15, chapter 30 or 31, for any fees imposed by a recycler for the acceptance of any electronic equipment surrendered by the taxpayer.

(2) For the purposes of [sections 1 and 2], "electronic equipment" means appliances that contain complex circuitry, circuit boards, or signal processes and one or more hazardous elements. The term includes but is not limited to televisions, audio and stereo equipment, monitors, computers, video cassette recorders, computer keyboards, printers, telephones, copy and facsimile machines, microwaves, scanners, personal digital assistants, and computer peripherals.

**NEW SECTION. Section 2. Procedure for requesting and certifying electronic equipment recycling credit -- rulemaking authority.** (1) To obtain the credit authorized by [section 1], a taxpayer shall submit a request, no later than 60 days after the close of a calendar year, on a form provided by the department of revenue, that lists electronic equipment recycling expenditures for the previous calendar year.

(2) The request must include:

(a) applicable receipts for electronic recycling; and

(b) any other information considered necessary by the department of revenue for certifying the request.

(3) The department of revenue, after consultation with the department of environmental quality, shall adopt rules to implement [sections 1 and 2].

**NEW SECTION. Section 3. Codification instruction.** [Sections 1 and 2] are intended to be codified

1 as an integral part of Title 15, chapter 32, part 6, and the provisions of Title 15, chapter 32, part 6, apply to  
2 [sections 1 and 2].

3 - END -